

**In the Specification:**

Please amend the specification of the application by adding the following paragraph below the title of the invention:

**PRIORITY CLAIM**

This application claims priority under 35 U.S.C. §365 to International Application Number PCT/CA03/00352 filed on March 13, 2003, which in turn, claims priority to United States provisional patent application Serial No. 60/363,964 filed March 14, 2002.

Please amend the first paragraph on page 1 to read as follows:

The present invention relates to accounting methods. In particular, the present invention relates to a method of revenue, profit and cost variance analysis. ~~This application claims priority from United States provisional patent application Serial No. 60/363,964 filed March 14, 2002.~~